



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

March 1, 2007

Via Facsimile

O. Bruton Smith  
Chief Executive Officer  
Speedway Motorsports, Inc.  
5555 Concord Parkway South  
Concord, NC 28027

**RE: Speedway Motorsports, Inc.**  
**Form 10-K: For the Year Ended December 31, 2005**  
**File Number: 001-13582**

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: William R. Brooks, Chief Financial Officer